REPORT

ON THE

ADMINISTRATION OF THE SALT DEPARTMENT

OF THE

BOMBAY PRESIDENCY

1918-19

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(WITH APPENDICES)

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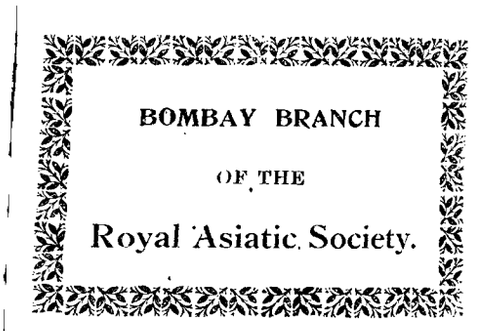

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No. 71.

From

THE HONOURABLE MR. E. L. SALE, B.A., I. C. S.,
Acting Commissioner of Customs, Salt and Excise;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department.

Camp Poona, 25th August 1919.

Sir,

I have the honour to submit the Annual Report on the administration of the Salt Department for the financial year 1918-19.

INTRODUCTORY.

2. Mr. S. R. Arthur, I. C. S., was in charge of the office of Commissioner of Salt Revenue from the 1st April to 5th May 1918, and again from the 18th June to the 21st February 1919; Mr. W. C. Shepherd, I. C. S., from the 6th May to the 17th June 1918, and Mr. F. G. H. Anderson, I. C. S., from the 22nd February 1919 to the end of the year. Mr. R. M. Maxwell, I. C. S., was in charge of the office of Deputy Commissioner, Northern Division, during the year except for a short absence on leave from the 28th May to 27th June 1918, when Mr. S. D. Smith, Deputy Commissioner, Central Division, held additional charge of the Northern Division. Mr. R. L. Sinclair was in charge of the Southern Division from the 1st April 1918 to the 29th January 1919 and Mr. F. A. Ingle for the remaining portion of the year. Mr. S. D. Smith continued in charge of the Central Division throughout the year.

Personnel of the Department.

3. The supervising staff remained unchanged, *viz.*, eight Assistant Collectors and a Superintendent of Lights.

Supervising staff.

4. The following were the more important changes made in the subordinate establishments during the year :—

Strength of the Department.

I.—In consequence of the creation of a new Salt Taluka at Bhandup Government in their Orders Nos. 5285 dated the 3rd May 1918, and 11780 dated the 2nd December 1918, sanctioned an establishment consisting of 4 officers, 21 clerks, 18 weighclerks, 24 amaldars and 94 peons. The following establishment which was absolutely necessary was entertained during the year :—

Number of appointments.	Designation.	Pay.	Date of entertainment.
	Superior.	Rs.	
1	Sarkarkun	250	1st November 1918.
3	Clerks	50	Do.
1	Clerk	45	Do.
3	Weighclerks	30	Do.
	Inferior.		
1	Havildar	20	1st March 1919.
3	Naiks	15	(1) 27th April 1918. (1) 1st May 1918. (1) 1st November 1918.
11	Peons	12	(2) 1st June 1918. (6) 1st November 1918. (3) 1st March 1919.
7	Do.	11	(3) 1st June 1918. (3) 1st November 1918. (1) 1st March 1919.
8	Do.	10	(1) 1st May 1918. (7) 1st June 1918.

The remaining establishment is being gradually entertained as necessity arises.

II.—The following additional establishment sanctioned in Government Order No. 3382 dated the 31st March 1919 was entertained for the newly opened Chharwada agar at Dharasna :—

1 Daroga on	Rs. 60	1 Havildar on	Rs. 18
1 Sazedar	„ 40	2 Naiks	„ 15
1 Clerk	„ 35	16 Peons	„ 12
1 Do.	„ 25	22 Do.	„ 11
3 Do. 9/m	„ 20	2 Do. 9/m	„ 10

III.—The transfer of the work of destroying natural salt in the Lasundra Khari near Kapadwanj, which was in charge of the Inspector, Jambusar Beat, to the Excise Establishment at Kapadwanj.

IV.—The abolition of two appointments of clerks on Rs. 35 and on Rs. 20 respectively in the Customs Manager's office, Castle Rock.

V.—The entertainment of a nurse on Rs. 60—5—80 for the Women's Ward of the Kharaghoda Dispensary which was constructed by private subscription to commemorate the name of the late Mr. C. R. Macnamara (Government Order No. 11338 dated the 19th November 1918).

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1917-18 being given for the purpose of comparison :—

	1917-18.	1918-19.	Increase.	Decrease.
1. Number of Supervising officers ...	12	12	.....	.....
2. Number of Subordinate establishments ...	*4,913	*5,001	88	.....
3. Number of talukas	30	31	1	.....
4. Number of salt works	425	427	2	.....
5. Number of maunds of salt excised and imported by sea and land on payment of duty	1,14,87,021	1,31,70,918	16,83,897	.....
6. Number of maunds of salt delivered free and at nominal rate of duty ...	5,41,822	2,99,774	.....	2,42,048
7. Total number of maunds of salt excised imported, delivered free or at nominal duty	1,20,28,843	1,34,70,692	14,41,849	.....
8. Total revenue	Rs. 1,55,55,189	Rs. 1,83,69,689	Rs. 28,14,500	.....
9. Number of offences enquired into ...	109	99	.....	10

*Exclusive of the establishment (99 clerks and 95 servants) borne on the Combined Salt and Excise establishment.

Financial results.

6. The financial results of the last year's administration, compared with those of the preceding years, are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1914-15	1,43,80,294 14 11	20,73,104 6 9	96,018 3 9	21,69,122 10 6	1,22,11,172 4 5	15 1 4
1915-16	1,33,97,852 4 10	19,88,689 8 5	84,470 4 5	20,73,159 12 10	1,13,24,692 8 0	15 7 7
1916-17	1,71,24,409 12 5	*21,68,205 3 3	95,925 6 9	*22,64,130 10 0	*1,48,60,279 2 5	*13 3 6
1917-18	1,55,55,189 3 10	*22,31,096 4 4	1,02,274 2 8	*23,33,370 7 0	*1,33,21,818 12 10	*15 0 0
1918-19	1,83,69,689 12 9	26,94,814 8 2	1,03,998 11 3	27,97,813 3 5	1,55,71,876 9 4	15 3 8

*These figures differ from those given in the Reports for the previous years owing to certain adjustments having been made subsequently.

The slight increase in the percentage of charges on gross receipts calls for no comment.

SALT

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified as follows :—

(1) Baragra or Rann salt made from brine wells on the edge of the Lesser Rann of Cutch in the salt works at Kharaghoda and Udu, six miles apart, and jointly named the Pritchard salt works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. The factory at Dharasna on the South of the Gujarat Coast near Bulsar is Government property and worked departmentally. The other salt works, with three exceptions, are grouped within a radius of 30 miles of Bombay City. Those which are Government property are leased to private individuals for working; the others are owned as well as worked privately.

(3) Imported salt, mostly from sea salt-works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar," *i. e.*, to the States of Travancore and Cochin and free of all duty to the States of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjhuwada on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea before passing the Preventive Station.

BARAGRA SALT.

Produce.

8. The produce and sales of Baragra salt during the last two manufacturing seasons are given in Appendix A.

The quantity of Baragra salt in stock on 1st July 1918 was 37½ lakhs of maunds compared with 41¾ lakhs on the same date in the previous year.

The following table gives details of the manufacture of salt at the Pritchard salt works during the last two seasons:—

Salt works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the New Extension).	1917-18	322	14,79,060	4,593	13,567½
	1918-19	384	20,41,013	5,315	15,392
Udu	1917-18	281	13,15,296	4,681	9,036
	1918-19	242	11,77,875	4,867	8,750
Total ...	1917-18	603	27,94,356	4,634	13,567½
	1918-19	626	32,18,888	5,142	15,392

In the year under report the first large extension of manufacture was due in accordance with the scheme described under Government Order, Revenue Department, No. 1787 of 21st February 1919, and accordingly 80 new pans were opened and worked on the siding constructed last year. These pans produced a total of 4,11,882 maunds of salt and the abundant brine of high density found in the new wells promises a long life for this siding and for the extensions due in the next few years.

Of the pans worked last year, 12 were abandoned for want of brine and 9 for want of applicants owing to the distance of their brine wells. The total number of pans given out was thus 662, a net increase of 59. The season was unusually promising on account of the early cessation of the rains, but in October and November the severe epidemic of influenza brought work almost to a standstill and 36 pans were eventually given up owing to deaths among the agarias. The number of pans finally worked was thus reduced to 626, an increase of 23 compared with last year. In the Udu Agar, where bullocks are employed to lift brine from the deeper wells, manufacture in 60 pans was seriously affected by the shortage of fodder. Owing to this difficulty following the influenza epidemic it proved impossible to work up to the full programme of production, *viz.*, 35 lakhs of maunds.

In the Kharaghoda Agar brine was let into the first pan on 25th October 1918 and into the last pan on 20th January 1919. In the Udu Agar the earliest and latest dates were 11th November 1918 and 19th January 1919 respectively. The first pan was emptied on 10th March 1919 in the Kharaghoda Agar and the last on 3rd May 1919, the corresponding dates in the Udu Agar being 19th

March 1919 and 26th May 1919 respectively. The manufacturing season thus extended as a whole from 25th October 1918 to 26th May 1919 compared with a total period from 28th November 1917 to 7th June 1918 in the previous year.

Storage.

9. Storage commenced on the 15th April and finished on the 3rd June 1919, a period of 50 days, during which 32 lakhs of maunds were stored compared with 28 lakhs of maunds stored in 52 days in 1918. Notwithstanding the prevalence of famine conditions labour for the storage operations was very scarce and independent, and unusually high wages had to be paid to retain the labourers. In order to reduce labour at the Main Stores to a minimum special arrangements were made with the help of the Railway Company to issue as much salt as possible during storage with the result that an unprecedented quantity of $9\frac{1}{4}$ lakhs maunds was issued in 39 days. The construction of a heap was thus avoided and the cost of storage fell to Rs. 514 per lakh of maunds against Rs. 629 last year. The production of salt has now reached the limit of storage accommodation and it is hoped that the improved storage arrangements sanctioned by Government Order, Revenue Department, No. 5469 dated 29th May 1919, will be completed in time for next year's crop, thus greatly reducing the dependence on labour at the Main Stores.

Three cyclonic storms, fortunately unaccompanied by heavy rainfall, occurred during the storage operation and several wagons and an engine were derailed. The progress of storage was, however, not much affected.

Sales.

10. The sales on payment of full duty during the financial year 1918-19 amounted to 33,68,328 maunds against 28,21,441 maunds in 1917-18. Owing to the new arrangement, by which the railway loading Contractors, Messrs. Dalal, Vakil and Company, have undertaken the bagging operations formerly conducted by Messrs. Nowrojee Pestonjee and Company, no labour difficulties of importance were encountered this year in the issue of salt. Sufficient wagons were also provided by the Railway Company. The issues accordingly reached a figure more than $\frac{3}{4}$ lakh in excess of the previous record. The demand for Baragra salt continued to be abnormally heavy, but the recuperation of salt sources in Northern India gradually relieved us of the pressure of local authorities' indents and it was therefore possible to work off almost all the private indents which had accumulated before the restriction, referred to in last year's report, was imposed. Finally by the end of January 1919 it was found possible to remove all restrictions on private indents, and although the immediate consequence was, as expected, a heavy rush of indents, intended to replenish private stocks, there is no reason to fear any inability to overtake and keep pace with the demand in the future. It will be seen from Appendix A that owing to the large issues during storage the sales during the manufacturing year rose to the unprecedented figure of $37\frac{1}{3}$ lakhs of maunds.

11. The manner in which the issues of Baragra salt were distributed during the financial year is shown in Appendix B. More than 78 per cent. of the total issues were removed to places beyond the Presidency, where the total increase of $4\frac{1}{2}$ lakhs maunds was shared almost equally by the Central Provinces, United Provinces and Malwa. Within the Presidency a total increase of nearly 1 lakh of maunds was fairly generally distributed.

Through Booking System.

12. For payment of duty salt traders availed themselves of 38 Treasuries and 1 Railway Station compared with 29 Treasuries and 1 Railway Station during the previous year. The increase in Treasuries is chiefly due to the collections received from Municipalities and other local bodies managing salt depôts. The following statement shows how the different systems of payment of duty on Baragra salt have worked during the year compared with the previous year :—

Names of places at which duty was collected.	1917-18.	1918-19.
	Mds.	Mds.
Headquarters Office, Bombay, Main Salt Stores, Kharaghoda, and Broach Custom House	5,12,044	3,02,203
Treasuries beyond the Presidency (including the figures of the Ahmedabad and Surat Treasuries within the Presidency)	16,88,214	23,47,098
Stations on Indian Midland Railway	816	450
Total ...	22,01,074	26,47,159

13. The quantity of salt written off as loss and wastage during the season was 3,94,808 maunds against 3,91,789 maunds during the season of 1917-18. The wastage in the Closed Stores fell from 17,056 maunds to 4,711 maunds or 0·97 per cent. of the quantity stored, and in the Open Stores it fell slightly from 2,45,038 maunds to 2,30,650 maunds or nearly 10 per cent. of the quantity stored. This heavy wastage in a year of comparatively light rainfall must be attributed to the poor quality of much of the salt manufactured in 1917-18 in the effort to make up for lost time, as explained in last year's report. The salt stored this year is of far superior hardness and should show much less wastage in 1919-20. The quantity written off further includes wastages of 53,305 maunds and 1,06,090 maunds discovered on the clearance of heaps E and B respectively, the former showing a loss of 17·2 per cent. and the latter of 21·58 per cent. on the quantities stored in 1917 and 1912 respectively. Both these heaps had been subjected to the heavy monsoon and floods of 1917.

Loss and Wastage.

14. The quantity of Baragra salt in stock at the end of the manufacturing season was 28·5 lakhs of maunds compared with 37·6 lakhs of maunds at the close of the preceding season. The decrease of 9 lakhs of maunds is due partly to the unusually large issues during the storage as explained in paragraph 9, and partly to the rush of indents following the removal of restrictions as explained in paragraph 10. A reserve of 7 lakhs of maunds will be kept unissued until the next storage according to the programme given in paragraph 6 of the Deputy Commissioner, Northern Division's No. 490, dated the 17th November 1917, accompanying Government Order, Revenue Department, No. 1787, dated the 21st February 1919. The remaining salt in stock will all be issued during the next fair season.

Stocks at the end of the year.

15. The quantity of salt on which cost price at the rate of Re. 0-2-0 a maund is due for payment to the agarias for the past manufacturing season is 32,18,888 maunds, the 5 per cent. deduction for wastage having been abolished by Government Resolution, Revenue Department, No. 1787, dated the 21st February 1919. The amount due is therefore Rs. 4,02,360 which, divided amongst 1,878 agarias, gives Rs. 214 per head for the working season against Rs. 183 in the previous year.

Cost price and Advances to Agarias.

The total amount advanced to agarias as tagavi rose from Rs. 12,019 in 1917-18 to Rs. 29,901 in 1918-19 under the more liberal system of advances sanctioned by Government Order, Revenue Department, No. 1787, dated the 21st February 1919.

In addition to the usual cost price an amount of Rs. 19,325 is to be paid to the agarias of 348 pans as compensation for the extra expense of working pans at a great distance from their brine wells. This form of compensation was sanctioned as an experimental measure by Government Order, Revenue Department, No. 2646, dated the 14th March 1919, and was of great value in inducing agarias to take up pans many of which would otherwise have been abandoned for lack of applicants. The total quantity of salt produced in the 348 pans entitled to this compensation was 19¼ lakhs of maunds and the increase of cost price in the case of this salt is accordingly 1·93 pies a maund. In addition, 28 pans worked from distant brine wells failed to produce the minimum yield of 3,000 maunds each and are therefore not entitled to compensation.

As a special measure to compensate the agarias for the very high cost of living, a monthly allowance of Rs. 6 per pan (*i. e.*, Rs. 2 per head) was sanctioned by Government Order, Revenue Department, No. 2645, dated the 14th March 1919, for the seven months of the working season. This measure had the desired effect of preventing any desertions among the agarias owing to inability to maintain themselves during the manufacturing season.

The cost of the distance compensation and grain compensation allowances mentioned above is to be met by an addition of 3 pies per maund to the issue price of Baragra salt, which was accordingly raised to Re. 0-3-3 a maund from the 1st April 1919.

16. The rainfall at Kharaghoda during 1918 measured 8·03 inches compared with 42·10 inches in 1917.. The Kharaghoda tank was nearly dry before the rain fell and the level of water subsequently rose to above 3 feet.

Kharaghoda village.

The water became undrinkable in December and the whole population has since depended on the bore.

In October and November the influenza epidemic was extremely severe and resulted in 95 deaths. Apart from this, the year was free from all the usual epidemics and public health was generally good.

The population of the Government village at Kharaghoda was 2,917 against 2,520 in the previous year. The number of births was 56 or 19·19 per mille against 86 or 34·12 per mille in the previous year. The number of deaths was 146 or 50·05 per mille against 104 or 41·27 per mille in 1917-18. The heavy mortality was due to influenza.

The total number of patients treated at the Dispensary was 4,604 against 5,353 in the previous year. The number of patients treated for malaria fell from 1,680 in 1917-18 to 565 in the year under report. Influenza cases treated at the Dispensary numbered 464. The proposal to renew the pipe-line mentioned in last year's report has been postponed on account of the prohibitive cost of new pipes, and as a temporary remedy the Executive Engineer has now increased the number of man-holes in the existing pipe-line to facilitate cleaning.

Owing to the paucity of rainfall the grant of Rs. 300 for anti-malarial measures remained unused.

The maximum temperature reached 114° against 111° in the previous year, and the minimum was 50° against 43°.

SEA SALT.

17. The produce of the Dharasna salt-works rose from 2·6 lakhs of maunds in 1917-18 to over 4 lakhs in the year under report. This satisfactory result was chiefly due to the deepening of the brine-feeding channels, which had silted up, at a cost of Rs. 3,000, an expenditure which has more than amply been justified, and partly to the earlier commencement of the manufacturing season owing to the early cessation of the rains last year. The season was favourable, but the influenza epidemic interrupted work for a considerable time; yet new salt was on the market a month prior to the usual date.

PRODUCE.

Dharasna.

The Chharvada salt-work sanctioned by Government Order No. 3382, dated the 31st March 1919, was constructed by the agarias in the early part of the season and the full area consisting of 1,020 pans was subsequently worked. Brine was first let into the pans on the 15th February 1919 and the first crop was scraped on the 15th March 1919. The outturn of $1\frac{1}{2}$ lakhs of maunds was a surprisingly good result considering the facts that the pans were newly laid out and only part of the season was available for manufacture.

The total outturn of the Dharasna and Chharvada salt-works was thus 5·62 lakhs maunds, or an increase of 3 lakhs of maunds compared with the previous year's outturn.

The Konkan salt-works including the Shiroda and Sanikatta works produced 128 lakhs of maunds, a record figure, against $82\frac{3}{4}$ lakhs in the previous season. The increase of $45\frac{1}{4}$ lakhs was due to an exceptionally favourable season and also to the fact that the output of salt during the preceding year was unusually deficient. Owing to the early cessation of the rains last monsoon manufacturing operations commenced early in October and the climatic conditions were favourable throughout. The demand for salt was also very great on account of (*a*) curtailed imports by sea, (*b*) supply of salt to the Military Department, and (*c*) threatened shortage in salt stocks in the beginning of the year, which forced up the market prices in consequence of which the shilotris made endeavours to work their pans to their utmost capacity. Suitable improvements and extensions to privately owned salt-works in the vicinity of Bombay also contributed to the

Konkan.

increased output. But for the influenza and cholera epidemics, the latter of which dislocated manufacture of salt in the Trombay, Rai and Bassein Talukas in May—the most important month of the salt season—, the season's record would have been still better. The effect of the increased output was noticeable in the salt market during the latter portion of the year, when prices decreased considerably.

The construction of the Bhandup salt-works is progressing satisfactorily. The whole scheme is now assuming a definite shape, and when completed the Bhandup salt-works promise to compare favourably with any others. The number of pans already constructed in each of the three works are 2,843, 2,707 and 3,788 and their produce during the last manufacturing season was 1,52,728 maunds as against 10,197 maunds in the previous season. The closing balance on 30th June 1919 was 44,199 as against 5,945 maunds on the same date in the previous year. Water-supply has been given to Plots III and IV, and V and VI by means of pipes temporarily laid and subject to re-adjustment when the roads are aligned. Steps are being taken to acquire land for the construction of buildings required by the Department for residences and offices. In the meanwhile the establishment entertained has been housed in hired quarters. The G. I. P. Railway Company have completed the salt siding and their goods-shed is nearing completion. The metalled yard and the approach road will be ready before the commencement of the ensuing season.

Sales.

18. The sales during the financial year show an increase of 10,15,112 maunds of salt compared with the preceding year. It will be noticed from Appendix A that at the close of the manufacturing season the total sales were still higher by 11,84,049 maunds than those for the corresponding period in the previous year. The increase in the sales occurred mainly at the works round about Bombay and is attributed to the greater demand for salt on account of the reasons explained in paragraph 17 (4) above. The fall in the sales of Dharasna salt, *viz.*, 25,000 maunds, was due to the shortage of stock remaining from the previous season which necessitated rationing in areas in this Presidency where alone Dharasna salt is allowed to be sold until the accumulation of new salt became sufficient to meet all demands. The Shiroda and Sanikatta salt works also showed a decrease of about 14,000 maunds due to lesser removals of salt to the Madras Presidency and to the above-ghat districts owing to the continued transport difficulties.

Appendix C shows the distribution of sea salt. Two-thirds of the salt sold was removed to places beyond the Presidency. Removals to H. E. H. the Nizam's territory, Calcutta, Madras and Mysore increased on account of curtailed imports of foreign salt and the reduction in the prices of Bombay salt during the latter portion of the year. Removals to the Central Provinces and Central India showed decreases as a result of the removal of the restrictions on Baragra salt. The decrease in the removals to Foreign Malabar is due in a large degree to the efforts of the Madras Government to introduce their salt into the Travancore and Cochin States and in a lesser degree to increased rates of freight and shortage of shipping. Since the salt pays only a nominal duty of 3 pies per maund, the decrease is welcome as it diminishes the chances of illicit landing on our coast when in transit. The popularity of Bombay salt has continued unabated in the Madras market despite the strenuous efforts that are being made in that Presidency to increase the production and improve the quality of salt.

During the year under report 66·8 per cent. of the salt produced in the salt-works near Bombay was exported to places outside the Presidency as against 78·9 in the preceding year.

Loss and Wastage.

19. The loss and wastage returned at Dharasna were 1,766 maunds against 1,063 maunds in the preceding year, and at the other sea salt-works 97½ thousand maunds against 2¾ lakhs of maunds in the previous year. The decrease of over 1¾ lakhs in the latter case is mainly due to the fact that owing to the shortage in the stock of salt at the beginning of the manufacturing season and consequent high prices, refuse salt was not destroyed or utilized for strengthening the brine to the extent that it was so used in the past years, and partly to an

improved system of keeping Saza accounts and to less liability for wastage on account of the rains being neither untimely nor heavy.

Stocks at the close of the season.

20. The balance of salt in the sea salt-works including Dharasna on the 30th June this year was 62⅔ lakhs of maunds against 32½ lakhs on the same date last year. Comparison is vitiated by the fact that the last year's balance was considerably below normal. The restoration of the stocks to a normal basis this year is the result of the favourable conditions for manufacture and the special measures adopted to secure increased productiveness. The stock in hand is expected to meet all demands until the production of new salt in the next season and removes all apprehensions of inflation of prices. The construction of the Bhandup and the Chharvada salt-works constitutes a valuable addition to our resources and it is hardly likely that in the future the salt supply will fail to keep pace with the demand.

Cost price of salt.

21. The price of salt at the works ranged from 8 annas to Re. 1-8-0 per maund compared with 12 annas to Rs. 2 and 8 annas to Rs. 2 per maund in the years 1917-18 and 1916-17 respectively.

IMPORTED SALT.

Quantity and distribution of imported salt.

22. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix D.

The quantity of Goa salt imported during the year was 2¼ lakhs against nearly 3½ lakhs in the previous year. The large decrease of about 1¼ lakhs is due to the diminished output of salt in Goa as a result of untimely heavy rains in May 1918 which swept away large stocks of salt in the pans. The demand for Goa salt in the Madras Presidency and in the Mysore State was also considerably less than in the previous year. The entire decrease occurred in the imports of Goa salt *vid* Castle Rock. The chief imports were, as usual, for Dharwar and the Mysore State. The Madras Presidency, Belgaum and Bijapur are the other chief consumers of Goa salt.

CONSUMPTION.

23. The total quantity of salt issued and imported for consumption in the Bombay Presidency is shown in the sub-joined table.

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Mds.		Lbs.
Gujarat	1917-18	9,73,620	65,30,918	12·26
	1918-19	11,44,870		14·42
Konkan, Deccan and Southern Maratha Country	1917-18	20,94,342	1,56,15,054	11·03
	1918-19	30,39,057		16·01
Total	1917-18	30,67,962	2,21,45,972	11·39
	1918-19	41,83,927		15·54

It will be noticed that the *per capita* consumption has reached a figure higher than that ever recorded previously. It has commonly been held that in this Presidency an adult requires about 12 lbs. of salt *per annum* for his own consumption. The increased consumption this year is to a certain extent due to a reaction from the comparative shortage of salt in the previous year. It must be noted, however, that the figures recorded under consumption include issues of salt for industrial, fish-curing and other purposes. The exact quantity used in industries is not known as we only possess accurate figures of salt used in such industries as avail themselves of the concession of having the commodity free of duty. Curtailed imports by sea and issues to the Military Department may also be considered as contributory factors. It is also possible that stocks of salt which are known to have been removed to certain destinations within the Presidency may have subsequently been removed outside it. It follows, therefore, that the average *per capita* consumption shown above is not the amount appropriated for human consumption only but includes the requirements of cattle, mills and various other industries, etc. In addition our present

method of calculation is based on the population as recorded by the census of 1911 and does not take into consideration any subsequent change.

Market Prices.

24. The average market price of salt in each district in the Presidency proper during the last four years is recorded in Appendix G. Prices soared above those of last year throughout the Presidency except in the Kaira district. The increase was most noticeable in the inland districts of East Khandesh, West Khandesh, Poona, Sholapur, Bijapur, Belgaum and Dharwar and occurred chiefly during the period from June to November when there was a shortage of stocks. The arrival of new salt in the market and the suspension of hostilities then brought down the prices. In addition to the reason given above the high prices in the Bijapur, Belgaum and Dharwar districts are attributed to smaller imports from Goa as stated in paragraph 22 above; those in East and West Khandesh, Sholapur and Poona to transport difficulties and also to a slight extent to speculation among merchants. In Broach and Surat districts the rise in price, though not serious, was due to inadequate supplies of Dharasna salt before the new crop was placed on the market.

The large stocks of salt in balance and the revival of imports by sea are bound to react on prices and the monthly returns of prices of salt published in the Gazette already show a downward trend.

REVENUE AND EXPENDITURE.

SALT REVENUE.

Revenue and Expenditure.

25. The receipts and expenditure of the Salt Department in all its branches for the year are shown in Appendix H. An explanation of some of the chief items on both sides of the accounts is given below.

Items of decrease in revenue.

26. The decrease of Rs. 1,55,140 under Import duty by land is due to smaller imports of Goa salt *viâ* Castle Rock. The decrease of Rs. 1,004 on account of ground rent on Bulsar salt was due to the shortage of stocks at Dharasna. There was a decrease of Rs. 4,221 under "Excise duty on salt issued at nominal rates" on account of smaller removals to the Cochin and Travancore States.

Items of increase in revenue.

27. The increase of Rs. 2,86,445 under "Proceeds of sale of Baragra salt" and Rs. 2,88,496 on account of recovery of Salt Agents' bagging and sewing charges was due to the larger issues of Baragra salt. The increases of over 23¼ lakhs and Rs. 17,356 under "Excise duty on salt" and "Ground rent at maundage rate" respectively were due chiefly to larger issues of salt and partly to advance payment on account of salt issued during the current year. Appendix I shows the credit and cash transactions during the past three years. The extra rate of 1 pie per maund on salt from Bhandup agar is also partially responsible for the increase in 'ground rent'. The increase of Rs. 27,716 under "Other Items" was mainly due to the royalty recovered on an increased quantity of bitterns removed from Kharaghoda. The rise of Rs. 3,527 in the proceeds of "Farms of Government salt works" is due to the increased rental at which some of the Government salt works were leased last year. The increase of Rs. 5,925 under "Cost price on salt supplied to fish-curers" is due partly to the enhanced issue rate of salt for fish-curing yards and partly to the large quantity of salt sold for local consumption from the yards.

Items of increase in expenditure.

28. The increase of Rs. 1,61,806 under "Pay of subordinate establishment" is mainly due to the grant of war allowances and is partly counterbalanced by a decrease in the expenditure on account of "Grain Compensation" (Rs. 20,166) and also to additional establishment entertained for the new Bhandup and Chharvada salt works. Extra work fees increased by Rs. 11,007 on account of competition among traders at the opening of the season to remove salt even on Sundays and holidays on account of the prevailing shortage. The resumption of the ferry steamer service by the Indian Co-operative Navigation and Trading Company also partly contributed to the increase. The expenditure is not real but recovered from the parties and shown as credit to the revenue. The increase of Rs. 2,141 on account of "Boat stores and repairs" is due to

the rise in the prices of stores and labour. There is an increase of Rs. 3,104 under "Petty construction" as unavoidable urgent works at fish-curing yards were constructed this year. The increase of Rs. 35,329 under "Salt Purchase and Freight" was due to the increase in cost price and the payment of grain compensation to the agarias. The increase of Rs. 3,51,954 under "Salt Agents' bagging and sewing charges" was due partly to the increased rate of bagging and sewing charges and partly to the large issues of Baragra salt. Government have in their Order No. 6302, dated the 21st June 1919, approved the proposal to open a personal ledger account in connexion with bagging and sewing charges at Kharaghoda and the Comptroller General's sanction is awaited. The adoption of this system will obviate the necessity of recording such transactions in our revenue and expenditure accounts. The high price at which salt had to be purchased for fish-curing yards is responsible for the increase of Rs. 22,102 under "Salt purchase and freight on removals of salt to fish-curing yards." There was an increase of Rs. 3,254 in the "Water-supply grant" in consequence of the scarcity of drinking water in the various salt works which necessitated the supply of water to the establishment earlier than usual and also to more expensive transport on account of famine. The high cost of material and wages has contributed to the increase of Rs. 2,653 and Rs. 1,979 under "Petty Repairs" and "Monsoon weather fences" respectively.

Items of decrease in expenditure.

29. There was a decrease of Rs. 56,039 on account of pay of the supervising officers, of Rs. 16,042-10-11 in travelling allowance to officers and establishment, of Rs. 2,826 under exchange compensation allowance and of Rs. 1,127 on account of carriage of tents and records, owing to the fact that the expenditure in connection with the offices of the Deputy Commissioners of Salt and Excise and the Assistant Collectors of Salt and Excise and their establishment is debited to "Combined Salt and Excise". The decrease was only nominal as the Imperial share of the expenditure on the Combined Salt and Excise establishments was subsequently debited to "5, Salt". The decrease of Rs. 20,166 under "Grain Compensation" is due to its substitution by "War Allowance". The withdrawal of the Kathiawar Land Customs Line accounts for the decrease of Rs. 5,130-5-1 under "Rents". The expenditure on peons' clothing showed a decrease of Rs. 17,274 on account of a reduction in the supply of clothing to the menials in the Northern Division. The decrease of Rs. 94,842 on account of cost of laying rails of the Udu salt sidings was due to the non-adjustment of bills during the year under report.

MISCELLANEOUS.

Fish-curing yards.

30. The number of fish-curing yards open for business during the year under report remained unchanged, *viz.*, 32.

Appendix J shows in detail the transactions at all the yards during the year under report contrasted with those in the previous year. The total quantity of fish brought to be cured was 207,615 maunds against 240,221 maunds in the previous year, a decrease of 32,606 maunds. The season was unfavourable both on the Ratnagiri and the Kanara coast, especially at Malwan and Vengurla. *Bangdas* were available off the Kanara coast for an unusually short period, but the large catches of *Tarli, Shengali* and *Gholi* made up the deficiency to a great extent. The variations in the reported proportion of weight of fresh fish to each maund of salt at the various yards are not so appreciable as to call for any remarks.

31. The financial results of the working of the yards during the year show a loss of Rs. 2,678-2-4 against a profit of Rs. 22,234 in the previous year. The loss is due to

(1) an unfavourable fishing season resulting in lesser issues of salt;

(2) the high issue price of salt on account of its increased market price; and

(3) an expenditure of Rs. 5,628-10-11 incurred on the construction of godowns for storing salt and fencing the compounds of certain yards, against similar expenditure of Rs. 1,579 only in the previous year.

The greater portion of the loss was sustained at yards in the Ratnagiri Sub-Division.

32. The concession of taking salt out to sea for curing purposes was taken advantage of by the fishermen in the Ratnagiri Taluka only, the quantity of salt purchased for the purpose being 826 maunds during the year against 1,166 in the preceding year.

Offences.

33. The details of offences under the Salt Law during the year in each of the Divisions are given in Appendix K. The number of cases in the Northern Division rose from 6 to 30 of which 7 were detected on the Daman Frontier. The increase was due to the fact that 22 cases of possession of natural salt occurred in the villages adjoining the Assara Beat of the Northern Frontier. In the Central Division the number rose from 20 to 22, while in the Southern it fell from 83 to 47.

Farms of Government Salt works.

34. There were no changes in the leases of the Government salt works during the year under report.

Denaturalised Salt.

35. The issue of duty-free salt for manurial purposes was suspended during the year on account of shortage of stocks of salt. This suspension has now been removed and denaturalised salt will be issued next season to agriculturists.

Bitterns.

36. The products removed on payment of royalty by the Pioneer Magnesia Company at Kharaghoda were as follows :—

	1917-18.		1918-19.	
	Cwt.	Lbs.	Cwt.	Lbs.
Crude bitterns	598	63	.....	
Refined Magnesium Chloride	24,397	100	39,027	52
Epsom Salt	50	62	.....	
Total ...	25,047	1	39,027	52

The royalty recovered during the year amounted to Rs. 58,541-3-6 against Rs. 38,699-6-0 during the previous year. The original contract of the Pioneer Magnesia Company for the removal of bitterns having expired on 31st October 1918, a new contract for 30 years was approved in Government Order No. 13100 of the 10th December 1918, under which the Company will continue to work the bitterns by improved methods with a view to the utilisation of other by-products after further experiments. Under this agreement the rate of royalty continued to be Re. 1-8-0 per cwt. during the year under report.

Water supply.

37. As usual, special arrangements for the supply of fresh water to the establishments of nearly all the salt talukas were made. Owing to the paucity of rain during the year under report the need for fresh water was keenly felt particularly in the Rai and Pen talukas. The expenditure on transport of water increased on account of scarcity of labour and famine conditions.

The B. B. & C. I. Railway have arranged to supply water to the salt Establishment at Bhayndar from their reservoir at Virar.

A scheme for water-supply at Dharasna is under consideration.

GENERAL REMARKS.

Coastal Defence.

38. The Salt Department continued to be in charge of the look-out stations organised for the purpose of coastal defence. All the stations, with the exception of those at the Vengurla Rock, Oyster Rock and Kochra, were closed in December 1918, on the suspension of hostilities.

The Northern Frontier Force.

39. The usefulness of a highly disciplined and well organized Mounted and Foot Force on the Northern Frontier and at Kharaghoda has never been more strikingly demonstrated than in the past year, when the force was on several occasions called upon to assist the Police and the Military in the maintenance of law and order in North Gujerat. Eleven men of the Mounted Force were sent to the Kaira

district on the requisition of the Commissioner, Northern Division, to patrol the parts in which dacoities were rife. Of these one sowar was killed in the execution of his duties. In the Dhandhuka Taluka 7 sowars were deputed for patrol duty under the District Superintendent of Police, Ahmedabad. Another detachment of 12 sowars and one officer were requisitioned to patrol Ahmedabad City after the riots. On the 11th April and some days afterwards 20 men of the foot force were employed in Ahmedabad in guarding public offices and private property, and on the 14th April 56 men under Mr. F. H. Caldecott, Assistant Collector of Salt and Excise, Kharaghoda Sub-Division, put down the riots at Viramgam. The services of the latter force have already been acknowledged in Government Order No. 5507 of 30th May 1919. In all the remaining cases where the men of the Northern Frontier mounted and foot force have been deputed for special duty their discipline and behaviour has been very well reported upon.

Military duty.

40. During the year under report Inspectors F. A. Willoughby, C. H. W. Lake, D. S. Hubbard, G. C. Rose, F. Wilson and S. L. S. Patton were given commissions in the I. A. R. O. Since the conclusion of hostilities Inspectors Fletcher, Barron, Marshall, Lake, Hubbard, Rose and Patton have returned to their civil duties.

Famine.

41. To relieve the distress among Government establishments and agarias at Kharaghoda a cheap grain shop was opened and managed departmentally from 8th August 1918 to 30th May 1919, during which period 18,640 maunds of grain were imported and the total turnover was Rs. 84,794. The shop was entirely self-supporting and proved an immense benefit to a population of 7,000 souls.

Women's Ward at Kharaghoda.

42. The nurse entertained for the Women's Ward at Kharaghoda Dispensary is doing good work among the female population.

Deaths.

43. I regret to have to record the deaths of Mr. P. H. Howard, Preventive Officer, Dadar, a zealous and experienced officer of 28 years' standing in the Department, from heat-stroke while on duty, Mr. Nurkhan Muktamkhan, Inspector, Jamaya Beat, of pneumonia contracted while on duty and Mr. Merubha M. Jhalla, Inspector, Northern Frontier, a victim to influenza while on foreign service.

44. The year under report was a time of anxiety. Special efforts were called for to increase the normal output of salt. The favourable climatic conditions were no doubt the chief factor which rendered so large an increase in the output possible but the increase would not have been so large had not the salt manufacturers worked particularly hard under the stimulus of the officers of the Salt Department. The Deputy Commissioners and the staff under them employed on the salt works are entitled to credit for the success achieved in meeting the very large demand for salt.

45. The office work of the Department is much hampered by the difficulty found in obtaining suitable candidates as clerks. Even with the war allowance the pay now offered fails to attract qualified men whilst the men employed are discontented and anxious to get transferred to other Departments when any opportunity occurs. The long distances over which the clerical staff is liable to be transferred and the unhealthiness of many of the head-quarters of the offices constitute the main drawbacks to service in this branch of the Department and call for special treatment in its case compared with that of the Revenue and other Government Departments.

I have the honour to be,

Sir,

Your most obedient servant,

E. L. SALE,

Acting Commissioner of Customs, Salt and Excise.

APPENDIX A.

Statement showing the Produce and Sales of Salt manufactured in the Bombay Presidency for the manufacturing seasons of 1917-18 and 1918-19.

Táluka.	Year.	Number of Sazas.	Number of Salt Works.	Balance on 1st July.	Produce.	Total of Balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand on 30th June.	Remarks.
Barágra Salt.				Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	
Khárághoda ...	1917-18 ...	2	2	41,76,778 37 0	27,94,356 0 0	69,71,134 37 0	28,18,958 20 0	3,91,789 17 0	32,10,747 37 0	37,60,387 0 0	
	1918-19 ...	2	2	37,60,387 0 0	32,18,888 17 0	69,79,275 17 0	37,32,557 20 0	3,94,808 20 0	41,27,366 0 0	28,51,909 17 0	
Sea Salt.											
Dharasna ...	1917-18 ...	1	1	1,22,167 0 0	2,60,573 0 0	3,82,740 0 0	3,04,059 0 0	1,063 0 0	3,05,122 0 0	77,618 0 0	* Inclusive of the produce of the Chharvada agar. † Gain on clearance of heaps.
	1918-19 ...	2	2	77,618 0 0	*5,62,805 0 0 †5,068 0 0	6,45,491 0 0	2,48,528 0 0	1,766 0 0	2,50,294 0 0	3,95,197 0 0	
Maroli ...	1917-18 ...	1	1	16,727 0 0	24,102 0 0	40,829 0 0	37,309 0 0	1,180 0 0	38,489 0 0	2,340 0 0	
	1918 19 ...	1	1	2,340 0 0	30,364 0 0	32,704 0 0	15,118 0 0	174 0 0	15,292 0 0	17,412 0 0	
Bassein ...	1917-18 ...	7	29	4,65,309 0 0	13,02,652 34 0	17,67,961 34 0	14,06,175 0 0	24,399 34 0	14,30,574 34 0	3 37,387 0 0	
	1918-19 ...	7	29	3,37,387 0 0	20,00,387 20 0	23,37,774 20 0	17,68,045 20 0	14,945 0 0	17,82,990 20 0	5,54,784 0 0	
Rai ...	1917-18 ...	9	46	6,03,623 20 0	12,58,791 20 0	18,62,415 0 0	13,99,370 20 0	12,072 20 0	14,11,443 0 0	4,50,972 0 0	
	1918-19 ...	9	46	4,50,972 0 0	17,14,399 0 0	21,65,371 0 0	14,52,290 20 0	2,607 20 0	14,54,898 0 0	7,10,473 0 0	
Trombay ...	1917-18 ...	4	24	2,38,582 0 0	9,03,999 10 0	11,42,581 10 0	9,03,954 30 0	21,204 20 0	9,25,159 10 0	2,17,422 0 0	
	1918-19 ...	4	24	2,17,422 0 0	12,31,903 11 0	14,49,325 11 0	10,85,225 11 0	8,750 0 0	10,93,975 11 0	3,55,350 0 0	
Dádar ...	1917-18 ...	4	19	1,97,917 0 0	8,07,076 0 0	10,04,993 0 0	7,79,875 20 0	33,976 20 0	8,13,852 0 0	1,91,141 0 0	
	1918-19 ...	4	19	1,91,141 0 0	12,32,666 20 0	14,23,807 20 0	11,06,672 20 0	12,003 0 0	11,18,675 20 0	3,05,132 0 0	
Bhandup ...	1917-18 ...	1	2	.....	10,197 0 0	10,197 0 0	4,252 0 0	.....	4,252 0 0	5,945 0 0	
	1918-19 ...	3	3	5,945 0 0	1,52,728 0 0	1,58,673 0 0	1,13,418 0 0	1,056 0 0	1,14,474 0 0	44,199 0 0	
Belápur ...	1917-18 ...	5	18	2,95,031 0 0	7,41,903 10 0	10,36,934 10 0	7,76,662 30 0	14,920 20 0	7,91,583 10 0	2,45,351 0 0	
	1918-19 ...	5	18	2,45,351 0 0	11,91,103 0 0	14,36,454 0 0	8,48,461 0 0	5,709 0 0	8,54,170 0 0	5,82,284 0 0	
Shewa ...	1917-18 ...	7	39	6,97,521 20 0	13,41,849 0 0	20,39,370 20 0	14,94,872 20 0	24,909 20 0	15,19,782 0 0	5,19,588 20 0	
	1918-19 ...	7	39	5,19,588 20 0	20,63,932 0 0	25,83,520 20 0	15,26,933 20 0	5,432 0 0	15,32,365 20 0	10,51,155 0 0	
Uran ...	1917-18 ...	5	42	5,74,939 0 0	8,64,974 0 0	14,39,913 0 0	9,22,126 10 0	48,458 30 0	9,70,585 0 0	4,69,328 0 0	
	1918-19 ...	5	42	4,69,328 0 0	13,78,586 20 0	18,47,914 20 0	10,03,466 20 0	8,926 20 0	10,12,393 0 0	8,35,521 20 0	
Karanja ...	1917-18 ...	4	24	4,87,149 20 0	4,99,298 0 0	9,86,447 20 0	5,57,518 0 0	45,555 0 0	6,03,073 0 0	3,83,374 20 0	
	1918-19 ...	4	24	3,83,374 20 0	9,89,184 20 0	13,72,559 0 0	4,76,059 20 0	6,424 20 0	4,82,484 0 0	8,90,075 0 0	
Pen ...	1917-18 ...	4	26	1,80,744 30 0	3,28,349 10 0	5,09,094 0 0	2,83,885 0 0	23,849 10 0	3,07,734 10 0	2,01,359 30 0	
	1918-19 ...	4	26	2,01,359 30 0	5,25,088 20 0	7,26,448 10 0	4,13,197 20 0	18,820 30 0	4,32,018 10 0	2,94,430 0 0	
Shiroda ...	1917-18 ...	1	24	48,093 20 0	54,315 0 0	1,02,408 20 0	67,252 0 0	7,196 20 0	74,448 20 0	27,960 0 0	
	1918-19 ...	1	24	27,960 0 0	98,719 20 0	1,26,679 20 0	60,789 0 0	1,857 20 0	62,646 20 0	64,033 0 0	
Sánikatta ...	1917-18 ...	1	128	1,42,467 0 0	1,39,563 0 0	2,82,030 0 0	1,35,528 0 0	21,316 0 0	1,56,844 0 0	1,25,186 0 0	
	1918-19 ...	1	128	1,25,186 0 0	1,93,485 20 0	3,18,671 20 0	1,38,685 0 0	10,937 20 0	1,49,622 20 0	1,69,049 0 0	
Total of Sea Salt ...	1917-18 ...	54	423	40,70,271 30 0	85,37,643 4 0	1,26,07,914 34 0	90,72,840 10 0	2,80,101 34 0	93,52,942 4 0	32,54,972 30 0	
	1918-19 ...	57	425	32,54,972 30 0	1,33,70,420 31 0	1,66,25,393 21 0	1,02,56,889 31 0	99,409 10 0	1,03,56,299 1 0	62,69,094 20 0	
Grand Total ...	1917-18 ...	56	425	82,47,050 27 0	1,13,31,999 4 0	1,95,79,049 31 0	1,18,91,798 30 0	6,71,891 11 0	1,25,63,690 1 0	70,15,359 30 0	
	1918-19 ...	59	427	70,15,359 30 0	1,65,89,309 8 0	2,36,04,668 38 0	1,39,89,447 11 0	4,94,217 30 0	1,44,83,665 1 0	91,21,003 37 0	

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX B.

Statement showing the distribution of Baragra Salt during the years 1917-18 and 1918-19.

Name of Province or District.	1917-18.	1918-19.	Increase or Decrease.
1	2	3	4
	Mds.	Mds.	Mds.
Central Provinces	5,94,124	7,84,993	+1,90,869
United Provinces	11,60,298	13,14,888	+1,54,590
Central India, Málwa and Rájputána	4,31,520	5,49,048	+1,17,528
Sindhia Territory	108	414	+ 306
Bengal	15,024	.....	-15,024
Bhopal Territory	.....	408	+408
Total ...	22,01,074	26,49,751	+4,48,677
Local Consumption.			
Ahmedabad	1,31,275	1,65,377	+34,102
Kaira	1,22,938	1,25,528	+2,590
Panch Mahálś	84,264	95,562	+11,298
Broach	5,444	2,574	-2,870
Surat	1,632	2,717	+1,085
Gaikwár's Territory	1,60,919	1,82,375	+21,456
Mahi Kántha Agency	41,526	55,757	+14,231
Rewa Kántha Agency	8,650	31,251	+22,601
Pálanpur Agency	41,876	42,361	+485
Káthiáwár Agency	1,994	2,175	+181
Cambay	11,811	11,769	-42
Bombay	5,139	938	-4,201
West Khandesh	.....	1,225	+1,225
East Khándesh	4,081	.....	-4,081
Total ...	6,21,549	7,19,609	+98,060
Grand Total ...	28,22,623	33,69,360	+5,46,737

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX C.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizam's Territory.		Calcutta.	
	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.
	2	3	4	5	6	7	8	9
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna	.....	.....	.....	.....	.....	.....	.....	.....
Maroli	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen.	21,98,765	17,92,793	48,588	29,928	13,05,892	16,54,566	5,54,427	6,20,832
Shiroda	.....	.....	.....	.....	.....	.....	.....	.....
Sánikatta	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	21,98,765	17,92,793	48,588	29,928	13,05,892	16,54,566	5,54,427	6,20,832

	Madras Presidency.				Total.		Foreign Malabar.	
	British Malabar.		Rest of the Presidency.					
	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.
	10	11	12	13	14	15	16	17
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna	.....	.....	.....	.....	.....	.....	.....	.....
Maroli	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen.	13,15,562	14,51,861	2,77,657	2,98,827	15,93,219	17,50,688	4,56,174	2,22,178
Shiroda	.....	.....	10,020	4,917	10,020	4,917	.....	.....
Sánikatta	.....	.....	7,974	2,934	7,974	2,934	.....	.....
Total ...	13,15,562	14,51,861	2,95,651	3,06,678	16,11,213	17,58,539	4,56,174	2,22,178

	Mysore.		Within the Presidency.		Total.	
	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.
	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharasna	.....	.....	2,93,297	2,68,359	2,93,297	2,68,359
Maroli	.....	.....	32,691	22,524	32,691	22,524
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen.	4,55,456	5,07,956	16,93,234	27,91,036	83,05,755	93,69,977
Shiroda	.....	.....	66,010	58,918	76,030	63,835
Sánikatta	.....	198	1,31,533	1,34,565	1,39,507	1,37,697
Total ...	4,55,456	5,08,154	22,16,765	32,75,402	88,47,280	98,62,392

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

Statement showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1918-19.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and Packing Salt.	United Kingdom.	Bombay ...	Steamer, etc.	6,757 8 12	8,447 7 6								
Do.	Australia ...	Do. ...	Do. ...	349 2 0	436 5 0								
Do.	Ceylon ...	Do. ...	Do. ...	4 5 0	5 2 6								
Do.	United States of America.	Do. ...	Do. ...	1,436 32 0	1,796 0 0								
Do. ...	French Somaliland.	Do. ...	Do. ...	3.018 0 0	3,772 8 0								
Do. ...	Straits Settlements.	Do. ...	Do ...	4 27 0	5 13 6								
Black Salt ...	Káthiáwár ...	Do. ...	Do. ...	2,881 12 0	3,601 10 0								
Common Salt ...	Africa ...	Do. ...	Do. ...	43 7 60	53 15 11								
		Total .	Central Division.	14,494 13 72	18,118 14 5								
Do. ...	Arabia ...	Kánara District.	Country Craft, etc	0 10 0	0 5 0								
Goa Salt ...	Goa ...	Do. ...	Do. ...	0 14 0	0 9 0								
		Total...	Southern Division.	0 24 0	0 14 0								
				14,494 37 72	18,119 12 5	.....	.....	...	...	.....	.....	14,494 37 72	18,119 12 5
Do. ...	.....	.....	.....	.....	.....	Kárwár ...	Bombay Presidency.	Goa Frontier.	Cart Loads, Head Loads, Bullock Carts, and Rail.	395 33 40	494 12 9		
						Dodamarg ...	Do. ...	Do. ...		4,046 27 40	5,058 5 9		
						Castle Rock.	Do. ...	Do. ...		1,69,966 35 0	2,75,002 8 6		
						Do. ...	Madras ...	Do. ...		13,653 31 0			
						Do. ...	Mysore ...	Do. ...		36,369 29 0			
							Total...	Southern	Division...	2,24,432 36 0	2,80,555 11 0		
Black Salt ...	.....	.....	.....	.....	.....	Gogo ...	Ahmedabad	Bhávnagar.	By head loads&carts	12 10 0	15 5 0		
							Total ...	Northern	Division ...	12 10 0	15 5 0		
									GrandTotal	2,24,445 6 0	2,80,571 0 0	2,24,445 6 0	2,80,571 0 0
						Grand	Total Sea	and Land	Customs ...	.....	.....	2,38,940 3 72	2,98,690 12 5

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX E.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1917-18 and 1918-19.

Description of Salt.	1917-18.		1918-19.		Remarks.
	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	28,22,622 20 0	33,61,661 4 0	33,69,359 20 0	47,82,622 8 0	
Sea Salt ...	91,95,818 12 4	1,09,42,813 8 9	1,00,86,824 31 0	1,16,89,534 3 3	
Table, Packing and Common Salt.	7,931 14 66	9,916 11 0	11,625 21 72	14,532 14 5	
Bhávnagar Black Salt (Sanchal).	2,470 27 0	3,088 5 6	2,881 12 0	3,601 10 0	
Total ...	1,20,28,842 33 70	1,43,17,479 13 3	1,34,70,691 4 72	1,64,90,291 3 8	

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1917-18 and 1918-19.

	Full duty.		Nominal duty.		Free.		Total.	
	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	28,21,441 0	33,68,328 0	...	...	1,181 20	1,031 20	28,22,622 20	33,69,359 20
Sea Salt ...	83,06,639 29	95,63,649 18½	4,56,174	2,22,178	84,465 37	76,564 2½	88,47,279 26	98,62,391 21
Imported Salt ...	3,58,940 28	2,38,940 3	...	...	.....	.....	3,58,940 28	2,38,940 3
Total ...	1,14,87,021 17	1,31,70,917 21½	4,56,174	2,22,178	85,647 17	77,595 22½	1,20,28,842 34	1,34,70,691 4

APPENDIX G.

Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1915-16, 1916-17, 1917-18 and 1918-19.

District.	1915-16. Duty Re. 1 and 1-4-0.	1916-17. Duty Re. 1-4-0.	1917-18. Duty Re. 1-4-0.	1918-19. Duty Re. 1-4-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 1 9	2 8 4	3 5 5	3 13 6
Ahmedabad	1 9 1	1 12 8	2 0 9	2 6 10
Kaira	1 8 3	1 11 7	2 1 4	2 0 0
Panch Maháls	1 10 5	2 0 0	2 11 8	2 14 3
Bróach	1 10 10	1 14 10	2 6 10	3 1 9
Surat	1 8 9	1 11 7	2 5 8	3 11 8
Thána	1 12 5	2 3 5	3 0 2	4 2 4
Kolába	1 12 11	2 4 1	2 13 5	4 4 2
Ratnágiri	1 15 2	2 7 5	3 1 2	4 2 8
Kánara	1 15 10	2 6 8	2 14 4	3 6 11
Násik	1 13 1	2 6 5	2 15 8	3 12 0
Khándesh (West)	2 5 0	2 15 4	3 15 0	4 10 11
Khándesh (East)	2 4 3	2 7 11	3 4 5	5 1 11
Ahmednagar	2 2 4	2 9 4	3 1 2	3 11 1
Sholápur	2 4 0	2 8 10	3 5 2	4 13 2
Poona	2 0 3	2 6 8	3 1 4	4 5 2
Sátára	2 2 11	2 11 9	3 8 8	3 14 0
Belgaum	2 4 2	2 7 9	3 1 6	4 11 9
Dhárwár	2 2 11	3 0 8	3 6 3	4 7 4
Bijápur	2 0 4	2 9 3	3 6 10	4 7 5

E. L. SALE,

Ag. Commissioner of Customs, Salt and Excise.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1918-19, contrasted with those of the year 1917-18.

Receipts.

Items.	1917-1918.	1918-1919.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	12,992 11 0	18,119 12 5
Do. by Land	4,35,710 12 9	2,80,571 0 0
Proceeds of Sale of Government Salt—		
Barágara Salt	5,85,463 13 10	8,71,908 10 0
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,24,533 8 5	1,41,889 2 10
Do. (Kharaghoda and Bulsár Salt)	13,778 3 10	12,774 0 7
Do. (Konkan Salt Works credited to Land Revenue) ...	253 11 10	176 12 9
Farms of Government Salt Works	57,419 0 0	60,946 0 0
Other Salt (cost price on salt supplied to fish-curers, etc.) ...	58,768 10 10	64,693 12 7
Excise Duty on Government Salt		
Do. on Permits issued	1,38,61,268 6 6	1,61,88,314 1 3
Do. at nominal rates	7,507 15 0	3,286 6 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import).	5,493 6 1	6,641 9 1
Extra work fees	23,037 12 0	34,601 14 0
Fines and Forfeitures	628 13 0	654 3 6
Miscellaneous—		
Contribution from Port Funds towards cost of Coast-guard Establishment.	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers ...	4,144 10 9	4,681 8 0
Recovery of Salt Agents' Bagging and Sewing charges ..	3,03,917 4 3	5,92,413 1 0
Other Items	50,019 12 8	77,735 9 10
Total, Imperial ...	1,55,54,968 8 9	1,83,69,407 7 10
Sale-proceeds of forms, etc. (credited to XXIII.—Stationery and Printing).	220 11 1	282 4 11
Total, Provincial ...	220 11 1	282 4 11
Grand Total, Salt Revenue ...	1,55,55,189 3 10	1,83,69,689 12 9

Expenditure.

Items.	1917-1918.	1918-1919.
SALT, IMPERIAL.	Rs. a. p.	Rs. a. p.
Superior Supervising Establishment—		
Pay	64,190 5 4	8,151 5 6
Travelling Allowance to Officers and Establishment ...	85,185 2 0	69,142 7 1
Exchange Compensation to Officers and Establishment ...	3,057 15 6	232 3 6
Subordinate Establishment—		
Pay	10,11,381 5 5	11,73,186 15 10
Grain Compensation	70,021 1 11	49,855 8 3
Plague Allowance	673 12 11	87 3 7
House Rent Allowance to Officers and Establishment ...	4,705 13 7	5,793 13 0
Epidemic Charges	40 0 0	16 8 0
Contingencies—		
Service Postage and Telegram Charges	8,160 9 6	7,923 6 5
Law Charges	.....	.....
Purchase of Books	140 4 6	60 4 0
Boundary marks charges	17 11 0	3 13 0
Do. of Land and compensation for land	5 12 0	.....
Extra work Fees	23,059 5 10	34,066 0 6
Purchase of New Boats	1,389 13 0	824 12 0
Rents	10,913 12 8	5,783 7 7
Rates and Taxes.	2,447 1 4	3,004 15 4
Clothing to Crews	699 12 0	699 8 0
Prizes for best Salt manufactured at Khárághoda	600 0 0	600 0 0
Boat Stores and Repairs	29,912 10 2	32,054 3 6
Rewards in Salt and Customs cases	1,798 10 9	1,380 9 7
Petty construction	46,931 12 6	50,035 14 8
Peons' Clothing (Táluka Offices)	74,258 3 3	56,984 5 8
Arms and Accoutrements	927 10 5	1,266 9 9
Boat Allowance	14,629 15 8	14,739 7 11
Salt Purchase and Freight on account of Barágara Salt ...	4,96,718 9 2	5,32,047 2 2
Do. do. of removal of Salt to Fish-curing Yards.	29,807 10 9	51,909 14 3
Carried forward ...	19,81,674 13 2	20,99,850 7 1

APPENDIX H—*continued.*

Expenditure—*continued.*

Items.	1917-1918.	1918-1919.
SALT, IMPERIAL—*continued.*	Rs. a. p.	Rs. a. p.
Brought over ...	19,81,674 13 2	20,99,850 7 1
Contingencies—*continued.*		
Cost of laying rails of the Udu Sidings	1,23,935 6 0	29,093 4 4
Khárághoda Dispensary Charges	941 8 6	1,042 6 4
Value of, and freight on, Europe Articles	166 10 0	.....
Commission on sale of Barágara Salt	10 2 6	.....
Salt Agents' Bagging and Sewing Charges	1,75,050 14 6	5,27,004 15 9
Scales and Weights	724 7 8	319 3 7
Mapping charges	2 15 0	3 6 0
Supply of Medicines	1,209 15 0	1,523 4 3
Carriage of Tents and Records	1,339 5 11	211 7 0
Supply of Water	7,002 15 11	10,256 12 2
Peons' Uniforms and Belts (Huzúr Offices)	359 0 0	327 4 0
Petty Repairs	17,497 4 2	20,150 9 3
Petty Supplies	6,492 4 0	7,075 2 1
Purchase of Carpets	188 12 0	306 4 0
Do. of Furniture	1,199 12 4	1,968 2 9
Repairs of furniture	.....	.....
Purchase of tents	116 5 0	.....
Remittance of Treasure	193 10 11	199 4 6
Conveyance of Confiscated Salt, etc.	15 8 6	13 14 6
Monsoon Weather Fences	10,233 1 10	12,212 8 10
Gam Kharach Allowance	1,640 15 2	1,637 7 10
Destruction of Salt	.....	.....
Miscellaneous	225 8 7	344 0 7
Telephone Charges	250 0 0	250 0 0
Advertising Charges	.....	.....
Total, Salt ...	23,30,471 4 3	27,13,789 12 10
Deduct amount not subject to division—		
Expenditure of the Chief Account Office	40,003 5 0	35,919 14 1
Salt Purchase and Freight	5,26,526 3 11	5,83,957 0 5
Net amount	17,63,941 11 4	20,93,912 14 4
Add five-ninths of Combined Salt and Excise	75,833 1 6	2,02,456 15 10
	18,39,774 12 10	22,96,369 14 2
Deduct one-tenth debitable to Customs	1,83,977 7 8	2,29,636 15 10
Net nine-tenths debitable to Salt	16,55,797 5 2	20,66,732 14 4
Net debitable to Salt	22,22,326 14 1	26,86,609 12 10
Stationery and Printing	8,769 6 3	8,204 11 4
Excise Duty on Salt refunded	1,02,274 2 8	1,02,998 11 3
Grand Total, Salt Expenditure ...	23,33,370 7 0	27,97,813 3 5

The variations in the figures for 1917-18 as compared with those supplied last year are due to subsequent adjustment, etc.

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1916-1917.		1917-1918.		1918-1919.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year.	98,33,047 35 0	1,22,91,383 12 0	89,36,740 23 0	1,11,70,925 11 6	1,03,79,000 36 40	1,29,73,751 2 3
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year	10,68,675 8 0	.....	10,15,925 20 0	.....	14,96,477 12 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized & accounted for in that year.	6,45,263 12 0	.....	11,75,414 26 0	.....	10,56,499 10 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	15,16,792 0 0	.....	13,35,844 0 0	.....	12,69,901 14 0
5. Duty realized in the year, but quantity not issued until after expiry of the year ...	.....	14,63,426 11 0	.....	13,53,573 5 0	.....	19,28,009 5 0
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue	.....	5,727 2 0	.....	925 6 0	.....	16,651 12 0
Total ...	1,15,46,986 15 0	1,52,77,329 9 0	1,11,28,080 29 0	1,38,61,268 6 6	1,29,31,977 18 40	1,61,88,314 1 3

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX J.

Statement showing the operations of the Fish-curing Yards in the Southern Division of the Bombay Presidency for the years 1917-1918 and 1918-1919.

No.	Name of Yard.	Years.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Proportion of Fish to each maund of Salt.	Expenditure, including cost of construction, removal, &c., of Yards.	RECEIPTS. Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.	Remarks.
	Ratnágiri Sub-Division.		Mds. s. t.	Mds. s. t.	Mds. s. t.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.	
1	Boria	1918-19	4,518 0 0	1,506 0 0 18 15 0*a*	3,300 30 0	3·	2,891 2 6	1,482 6 5	26 4 0	709 8 40	799 5 8	2,308 0 1	*a* Issued for local consumption.
		1917-18 ...	4,938 0 0	1,646 0 0 41 10 0*a*	3,703 20 0	3·	1,875 1 1	1,503 3 0	1 4 0	1,489 10 40	1,031 10 0	2,536 1 0	
2	Jaigad	1918-19 ...	17,293 20 0	5,764 20 0	12,669 30 0	3·	5,374 10 3	5,757 4 6	1 2 0	412 12 0	313 10 9	6,072 1 3	
		1917-18 ...	14,969 0 0	4,980 0 0	11,259 0 0	3·	5,032 10 6	3,910 5 6	1 0 0	2,259 2 0	1,582 8 3	5,493 13 9	
3	Varoda	1918-19 ...	1,318 3 0	442 20 0 10 20 0*a*	989 16 0	2·97	1,679 13 10	436 14 2	5 14 0	928 20 40	1,204 2 9	1,646 14 11	
		1917-18 ...	2,096 0 0	696 20 0 72 7 40*a*	1,576 25 0	3·	1,135 12 2	651 6 11	2 15 3	820 9 40	569 13 10	1,224 4 0	
4	Kálbádevi	1918-19 ...	303 0 0	101 0 0 89 0 0*a*	227 0 0	3·	836 8 10	200 7 5	0 12 0	708 16 40	357 15 0	553 2 5	
		1917-18 ...	1,077 0 0	358 0 0 78 22 40*a*	807 30 0	3·	1,673 7 11	400 2 6	4 0 0	1,506 15 40	580 2 3	984 4 9	
5	Ratnágiri	1918-19 ...	23,995 20 0	8,014 20 0 353 18 40*a*	17,912 10 0	2·99	10,793 0 10	8,960 4 3	19 0 0	3,678 7 0	3,007 8 6	11,986 12 9	
		1917-18 ...	24,197 10 0	8,031 30 0 355 22 40*a* 38 26 0*b*	18,151 20 0	3·01	7,025 1 1	6,686 5 10	4 4 0	4,465 19 40	3,128 2 10	9,818 12 8	
6	Purnagad	1918-19 ...	3,745 20 0	1,248 20 0 185 15 0*a*	2,807 20 0	3·	1,631 10 3	1,394 8 11	2 12 0	419 9 40	373 6 3	1,770 11 2	*b* Issued for Manuring purposes.
		1917-18 ...	1,993 0 0	664 0 0 127 32 40*a* 9 20 0*b*	1,492 10 0	3·	875 8 1	666 6 3	2 8 0	599 15 40	338 3 5	1,007 1 8	
7	Jaitápur	1918-19 ...	10,290 0 0	3,431 20 0 679 35 0*a*	7,725 19 0	2·99	7,050 7 6	4,459 5 3	22 4 0	1,920 38 40	2,094 6 1	6,575 15 4	
		1917-18 ...	10,671 25 0	3,555 0 0 34 35 0*a* 23 20 0*b*	8,011 38 0	3·	2,946 14 10	2,491 13 6	1 14 0	2,026 31 0	1,333 2 0	3,826 13 6	
8	Viziadurg	1918-19 ...	7,921 20 0	2,640 20 0 174 10 0*a*	5,941 5 0	3·	4,512 1 7	2,736 1 9 53 13 0*c*	2 8 0	1,358 15 0	1,351 4 10	4,143 11 7	*c* Differential amount of cost price of salt sold last year which was recovered this year.
		1917-18 ...	8,515 20 0	2,838 20 0 24 17 48*b*	6,386 25 0	3·	2,339 5 6	1,826 9 0	10 14 0	1,216 1 0	852 0 1	2,689 7 1	
9	Mumbri	1918-19 ...	1,247 20 0	336 0 0 949 20 0*a*	917 0 0	3·71	2,472 2 6	1,452 10 6	.....	560 0 0	449 2 8	1,901 13 2	
		1917-18 ...	4,514 0 0	1,114 30 0 54 5 0*a*	3,385 20 0	4·05	1,127 3 0	949 5 5	.....	610 21 0	353 7 0	1,302 12 5	
10	Mithbáo	1918-19 ...	4,201 0 0	1,242 20 0	3,159 30 0	3·38	2,984 3 4	1,203 1 6	.....	1,096 33 0	1,171 1 5	2,374 2 11	
		1917-18 ...	5,067 0 0	1,352 20 0	3,783 5 0	3·75	1,736 10 7	1,060 6 0	.....	1,194 39 0	761 2 1	1,821 8 1	
11	Achra	1918-19 ...	4,188 0 0	1,396 0 0	3,141 0 0	3·	3,412 14 9	1,380 3 0	.....	905 38 0	1,170 3 0	2,550 6 0	
		1917-18 ...	7,888 20 0	2,623 0 0 2 14 0*b*	5,916 15 0	3·	2,751 5 10	1,882 3 6	.....	1,599 17 0	1,182 14 6	3,065 2 0	
12	Sarjekot	1918-19 ...	2,857 30 0	821 20 0	2,136 30 0	3·47	2,277 6 6	821 5 6	.....	1,549 31 40	1,541 11 5	2,363 0 11	
		1917-18 ...	4,379 20 0	1,292 20 0	3,281 30 0	3·39	1,316 9 10	1,054 7 0	.....	1,076 18 40	392 10 4	1,447 1 4	
13	Málvan	1918-19 ...	17,083 20 0	5,022 0 0 5 0 0*a*	12,812 25 0	3·40	10,263 5 4	5,085 5 0	65 0 0	3,789 22 0	4,500 1 5	9,650 6 5	
		1917-18 ...	21,166 15 0	6,184 0 0 186 35 0*a* 113 29 0*b*	15,857 25 0	3·43	6,024 10 8	4,984 10 7	52 0 0	3,563 33 0	2,547 1 2	7,583 11 9	
14	Deobág	1918-19 ...	9,224 20 0	2,657 20 0	6,918 15 0	3·47	4,579 8 3	2,530 3 6	.....	2,271 8 2	1,809 13 10	4,340 1 4	
		1917-18 ...	18,531 20 0	5,412 20 0 60 30 0*b*	13,899 30 0	3·42	3,950 8 2	3,963 3 0	.....	1,281 20 0	920 7 0	4,883 10 0	

15	Deobag Fore-shore ...	1918-19 ...	5,197 20 0	1,732 20 0	3,897 30 0	3·	3,691 9 11	1,720 6 6	.....	1,717 9 45	1,350 8 7	3,070 15 1'
		1917-18 ...	1,864 0 0	697 20 0	1,398 0 0	3·12	967 3 5	560 2 6	.....	944 38 0	604 9 11	1,164 12 5
16	Koohra. ...	1918-19 ...	3,015 20 0	961 30 0	2,223 27 0	3·13	1,862 6 3	993 5 1	.....	558 14 0	661 15 5	1,655 4 6
				58 10 0a								
		1917-18 ...	3,766 0 0	1,195 20 0	2,358 0 0	3·14	1,302 6 10	959 14 9	.....	660 33 0	476 3 5	1,436 2 2
				22 20 0a								
				57 13 48b								
17	Vengurla ...	1918-19 ...	11,702 20 0	3,337 0 0	8,976 25 0	3·5	6,509 5 3	5,219 0 5	16 3 0	1,321 18 0	1,683 3 2	6,911 6 7
				1,317 20 0a								
		1917-18 ...	19,140 0 0	6,081 20 0	14,396 20 0	3·15	5,719 9 1	5,202 13 5	13 3 0	3,389 10 36	2,386 2 7	7,602 3 0
				18 10 0a								
				223 31 40b								
18	Shiroda (Redi) ...	1918-19 ...	2,933 0 0	939 20 0	2,085 0 0	3·12	1,972 12 0	1,142 0 11	0 7 6	541 20 40	622 0 0	1,764 8 5
				200 5 0a								
		1917-18 ...	2,916 0 0	943 0 0	2,131 30 0	3·09	1,950 6 3	887 2 6	1 8 0	1,267 19 40	897 12 10	1,786 7 4
				8 20 0a								
				275 18 0b								
	Total, Ratnágiri Sub-Division.	1918-19 ...	1,31,038 33 0	45,636 18 40	97,832 32 0	3·15	75,195 1 8	47,021 11 7	162 2 6	24,447 2 7	24,461 8 9	71,645 6 10
		1917-18 ...	1,57,700 10 0	51,395 19 56	1,17,792 23 0	3·06	49,750 6 10	39,640 9 2	95 6 3	29,971 33 76	19,938 1 6	59,674 6 11
	Kánara Sub-division.											
19	Majali ...	1918-19 ...	8,142 30 0	2,268 0 0	6,326 37 40	3·59	2,760 9 7	2,334 15 0	1 13 6	547 7 0	615 9 2	2,952 5 8
		1917-18 ...	7,717 0 0	1,992 39 0	6,008 10 0	3·9	1,889 15 3	1,850 9 8	6 12 0	1,395 18 0	1,308 3 9	3,466 9 5
				72 0 0b								
20	Baitkhol ...	1918-19 ...	8,372 0 0	2,679 0 0	6,988 30 0	3·13	4,151 8 1	2,872 14 0	0 14 0	908 21 0	1,022 1 6	3,895 13 6
		1917-18 ...	9,716 8 0	3,151 20 0	7,878 30 0	3·08	1,973 5 7	3,030 11 6	3 9 0	931 21 0	873 4 11	3,907 9 5
				155 0 0b								
21	Bingi ...	1918-19 ...	2,837 20 0	705 0 0	2,130 0 0	4·02	795 4 8	657 15 9	7 8 0	353 31 0	398 0 0	1,063 7 9
		1917-18 ...	2,754 20 0	704 20 0	2,298 35 0	3·9	419 14 0	671 0 6	.....	258 14 0	242 3 3	913 3 9
				43 0 0b								
22	Chendia ...	1918-19 ...	3,947 0 0	1,063 20 0	3,140 35 0	3·71	971 4 3	986 12 3	.....	250 30 0	282 1 6	1,268 13 9
		1917-18 ...	3,030 0 0	813 0 0	2,525 0 0	3·7	942 2 6	772 6 6	.....	237 16 0	222 9 0	994 15 6
				23 20 0b								
23	Kodar ...	1918-19 ...	5,167 20 0	1,704 0 0	3,886 20 0	3·03	3,194 1 8	1,733 5 6	.....	1,039 7 0	1,169 1 2	2,902 6 8
		1917-18 ...	3,927 20 0	1,261 0 0	2,984 10 0	3·12	1,893 8 7	1,179 2 0	.....	1,479 4 0	1,386 10 6	2,565 12 6
24	Harwada ...	1918-19 ...	5,624 20 0	1,646 0 0	4,239 20 0	3·42	1,247 5 4	1,533 4 6	0 1 0	183 38 0	206 15 1	1,740 4 7
		1917-18 ...	12,276 0 0	3,116 0 0	9,665 0 0	3·9	1,844 2 6	2,867 14 0	11 6 0	477 38 0	448 1 3	3,327 5 3
				7 0 0b								
25	Keni ...	1918-19 ...	3,497 15 0	956 20 0	2,662 30 0	3·66	1,987 2 6	896 11 6	3 0 0	448 5 0	504 2 3	1,403 13 9
		1917-18 ...	5,136 5 0	1,284 0 0	4,675 5 0	4·	679 6 10	1,133 13 0	4 4 0	867 5 0	812 14 11	1,959 15 11
				19 20 0b½								
26	Gangawali ...	1918-19 ...	1,839 12 0	421 20 0	1,536 20 0	4·37	1,139 7 0	395 2 6	2 9 0	586 17 16	659 11 9	1,057 7 3
27	Tadri ...	1917-18 ...	8,528 0 0	1,570 0 0	7,177 20 0	5·43	1,239 14 9	1,460 4 6	7 0 0	1,007 37 16	944 14 11	2,412 3 5
		1918-19 ...	3,156 0 0	548 20 0	2,606 20 0	5·76	812 11 3	514 3 6	13 8 0	258 34 0	291 3 4	818 14 10
28	Kumta ...	1917-18 ...	5,226 30 0	1,072 0 0	4,140 30 0	4·92	662 2 8	997 2 0	19 8 0	412 30 0	386 15 3	1,403 9 3
		1918-19 ...	2,689 20 0	587 20 0	2,205 15 0	4·58	2,096 1 7	550 12 6	5 4 0	1,498 21 40	1,685 13 8	2,241 14 2
		1917-18 ...	2,999 0 0	543 20 0	2,466 5 0	5·52	1,140 13 3	495 15 6	19 0 0	980 4 0	918 13 6	1,433 13 0
				80 35 0b								
29	Mallukurwa ...	1918-19 ...	9,076 20 0	1,583 20 0	7,472 20 0	5·73	3,104 11 10	1,484 8 6	38 13 0	924 35 0	1,040 7 9	2,563 13 3
30	Manki ...	1917-18 ...	7,479 20 0	1,342 20 0	6,129 0 0	4·29	1,949 7 7	1,257 4 6	17 0 0	15,74 6 0	1,475 12 8	2,750 0 9
		1918-19 ...	6,651 25 0	1,109 0 0	5,544 37 0	6·	2,021 4 11	1,039 11 0	1 8 0	1,213 5 40	1,364 12 6	2,406 15 6
		1917-18 ...	3,933 0 0	655 20 0	3,277 20 0	6·	1,094 3 0	592 7 0	.....	1,345 12 0	1,261 3 6	1,853 10 6
				47 0 0b								
31	Murdeshwar ...	1918-19 ...	1,441 20 0	240 20 0	1,128 20 0	5·99	1,431 3 3	225 7 6	.....	938 22 40	1,055 14 2	1,231 5 8
		1917-18 ...	1,537 20 0	260 0 0	1,282 5 0	5·91	567 1 4	198 7 6	0 1 6	886 20 0	831 1 6	1,029 10 6
				36 27 0b								
32	Bhatkal ...	1918-19 ...	14,134 0 0	2,683 0 0	10,780 0 0	5·27	1,730 8 0	2,446 5 0	9 0 0	233 29 0	262 15 1	2,718 4 1
		1917-18 ...	8,260 8 0	2,172 0 0	6,326 0 0	3·8	969 14 3	1,607 15 0	.....	266 5 0	249 7 11	1,857 6 11
				14 4 0b								
	Total, Kanara Sub-division.	1918-19 ...	76,577 2 0	18,195 20 0	60,649 24 40	4·21	27,443 3 11	17,672 1 0	83 14 6	9,385 23 56	10,558 12 11	28,314 12 5
		1917-18 ...	82,521 11 0	20,437 5 0	66,834 10 0	4·04	17,256 0 1	18,115 1 2	98 8 6	12,119 30 16	11,362 4 5	29,565 14 1
	Grand Total ...	1918-19 ...	2,07,615 35 0	63,831 38 40	1,58,482 16 40	3·47	1,02,638 5 7	64,693 12 7	246 1 0	33,832 25 63	35,020 5 8	99,960 3 3
		1917-18 ...	2,40,221 21 0	71,832 24 56	1,84,626 33 0	3·34	67,006 6 11	57,755 10 4	183 14 9	42,091 24 12	31,300 5 11	89,239 15 0

a. Issued for local consumption.
b. Issued for manuring purposes.

		Rs. a. p.
Receipts ...	...	99,960 3 3
Expenditure ...	...	1,02,638 5 7
Loss ...	...	2,678 2 4

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing details of Cases of Salt smuggling disposed of by the Salt Department during the year 1918-19.

SALT.

Divisions.	Nature of offence.											
	Theft from Salt works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permit.		Miscellaneous.		Total.	
	No.	Quantity	No.	Quantity.	No.	Quantity	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division...	...	...	...	.....	23	5 20 32½	...	.....	...	.....	23	5 20 32½
Daman Frontier ...	...	...	7	1 11 9	...	...	...	.....	...	.....	7	1 11 9
Total, N. D. and Daman ...	...	...	7	1 11 9	23	5 20 32½	...	.....	...	.....	30	6 31 41½
Central Division ...	13	35 11 42½	...	.....	2	0 9 37	2	26 18 0	5	83 20 40	22	145 19 39½
Southern Division...	2	3 0 0	...	.....	16	4 33 40	...	.....	8	10 6 20	26	17 39 60
Goa Frontier ...	...	...	21	36 2 0	...	...	...	.....	...	.....	21	36 2 0
Total, S. D. and Goa	2	3 0 0	21	36 2 0	16	4 33 40	...	.....	8	10 6 20	47	54 1 60
Total ...	15	38 11 42½	28	37 13 9	41	10 23 29½	2	26 18 0	13	93 26 60	99	206 12 61

SALT—*continued.*

Divisions.	Mode of Smuggling.											
	By Head-loads.		On Animals.		In Carts.		By Boats.		Miscellaneous.		Total.	
	No.	Quantity	No.	Quantity	No.	Quantity	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division...	...	...	...	...	...	...	...	.....	23	5 20 32½	23	5 20 32½
Daman Frontier ...	2	0 26 0	...	...	...	...	...	.....	5	0 25 9	7	1 11 9
Total, N. D. and Daman ...	2	0 26 0	...	...	...	...	...	.....	28	6 5 41½	30	6 31 41½
Central Division ...	9	27 12 53½	...	...	2	26 7 0	4	31 25 0	7	60 14 66	22	145 19 39½
Southern Division...	8	4 13 40	...	...	...	...	...	.....	18	13 26 20	26	17 39 60
Goa Frontier ...	20	32 8 0	...	...	...	...	1	3 34 0	...	.....	21	36 2 0
Total, S. D. and Goa	28	36 21 40	...	...	...	...	1	3 34 0	18	13 26 20	47	54 1 60
Total ...	39	64 20 13½	...	...	2	26 7 0	5	35 19 0	53	80 6 47½	93	206 12 61

SALT—*concluded.*

Divisions.	How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual proceeds by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real Value of confiscated Property.	Rewards granted, if any.
	Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
						per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division...	24	...	24	24	...	100	0 4 10	...	.....	.....	134 0 0	...	62 0 0
Daman Frontier ...	7	...	7	7	...	100	3 5 6	...	.....	.....	85 0 0	3 5 6	40 0 0
Total, N. D. and Daman ...	31	...	31	31	...	100	3 10 4	...	.....	.....	219 0 0	3 5 6	102 0 0
Central Division ...	28	5	23	23	...	100	7,407 14 3	190 0 0	29 9 6	219 9 6	75 0 0	7,419 10 9	147 0 0
Southern Division...	41	1	40	40	...	100	13 14 0	7 0 0	.....	7 0 0	181 0 0	13 10 0	92 10 0
Goa Frontier ...	17	...	17	16	1	94·12	60 15 1	...	37 5 5	37 5 5	45 8 0	60 15 1	23 0 0
Total, S. D. and Goa	58	1	57	56	1	98·25	74 13 1	7 0 0	37 5 5	44 5 5	226 8 0	74 9 1	115 10 0
Total ...	117	6	111	110	1	99·1	7,486 5 8	197 0 0	66 14 11	263 14 11	520 8 0	7,497 9 4	364 10 0

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 11693.

Bombay Castle, 4th November 1919.

Letter from the Commissioner of Customs, Salt and Excise No. 71 dated 25th August 1919—Submitting the Report on the Administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1918-19.

Government memorandum No. 9217 dated 8th September 1919 to the Commissioner of Customs, Salt and Excise.

Memorandum from the Commissioner of Customs, Salt and Excise No. 71 dated 9th September 1919.

RESOLUTION.—The report for 1918-19 records the second year of administration under the combined Salt and Excise Departments.

2. The climatic conditions were favourable for the production of salt, the rains of 1918 ending very early and little or no rain falling during the fair season. Unusually short production in the previous year also encouraged an increased outturn.

3. The total production of salt in the Presidency was nearly 166 lakhs of maunds as against 113 lakhs of maunds in 1917-18, and the net receipts of the Salt Department rose from Rs. 132¼ lakhs to Rs. 155¾ lakhs.

4. At Khárághoda the increased output was due to an extension of the works and to a better labour supply, but the influenza epidemic prevented the full programme being worked up to. The labour position was improved by the grant of concessions to workers, the provision of a cheap grain supply and the diminished attraction of agriculture in a bad year. The extensive reorganization of the Khárághoda Salt-works on labour saving lines is under consideration.

5. Sea salt, mainly produced within 30 miles of Bombay, also showed a largely increased output, although the influenza and a cholera outbreak hindered work. The new Bhándup Salt-works are making good progress towards full outturn.

6. The average retail price of salt was very high, especially in the inland districts. Prices ranged from Rs. 2-0-0 to Rs. 5-1-11, as contrasted with Rs. 2-9-0 to Rs. 3-15-0 in 1917-18 and Rs. 1-11-7 to Rs. 3-0-8 in 1916-17. The highest prices prevailed in the early part of the year when stocks were low; with the arrival of the new crop prices fell continuously. Probably the high price in the Deccan was part of the general profiteering in a year when all other foodstuff supplies were short.

7. Consumption of salt per head of the population in the Presidency reached the record figure of 16 lbs.—against 12 lbs. which has been considered normal hitherto. This figure however unavoidably includes supplies to the Military Departments and to various industries, and possible re-export without the Presidency. A further factor may be increased consumption in reaction from the previous year's shortage, but further investigation into this increase is desirable. The increased distribution to Northern Gujarát was most marked.

8. The outturn of magnesium chloride from the bitterns of the Khárághoda Salt-works rose from 24,000 cwt. to 39,000 cwt., paying a royalty of Rs. 58,541. The Company working this enterprise has agreed under a new agreement to introduce improved methods and experiment in the production of other bye-products.

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9. The Salt Preventive force rendered considerable assistance in preserving law and order, particularly in the riot at Viramgám.

10. The Governor in Council desires to record his appreciation of the very successful working of the Salt Department in the past year, and of the zeal and efficiency of the officers responsible.

H. F. KNIGHT,
Under Secretary to Government.

G. R. No. 11693, R. D., dated 4th November 1919.

To

The Commissioner in Sind,
The Commissioner of Customs, Salt and Excise,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Collector of Bombay,
The Collector of Customs, Bombay,
All Collectors in the Presidency proper,
The Deputy Commissioners of Salt and Excise, N., C. and S. Divisions,
The Assistant Commissioner of Salt, Excise and Opium in Sind,
*The Director of Industries,
*The Director of Agriculture,
*The Private Secretary to His Excellency the Governor,
*The Accountant General,
*The Oriental Translator to Government,
*The Political Department,
*The Editors' Tables,
†The Government of India,
†The Under Secretary of State for India.

*With copies of the Report.
†By letter.

No. of 1919.

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